WASTE, FRAUD AND ABUSE OF PUBLIC FUNDS IN THE TOWN OF EVANS, NY

by Bob Doering

Last Revised 3-12-2006

© 2006 Concerned Citizens Of The Town of Evans, New York
Table of Contents

Foreword

Part I Introduction

Part II Disclaimer

Part III Specific Instances Of Fraudulent Or Inappropriate Activity

1 Improper Reimbursement Example #1 ................................................................. 2
   Lobster Dinner Receipt ......................................................................................................................... 2
   Receipts Over $500.00 ...................................................................................................................... 3
   Receipts Over $500 #1 .................................................................................................................... 4
   Receipts Over $500 #2 .................................................................................................................... 4

9 Meals By 6 Officials ...................................................................................................................... 5
   Receipt #1-1 ..................................................................................................................................... 6
   Receipt #1-2 ..................................................................................................................................... 7
   Receipt #1-3 ..................................................................................................................................... 7
   Receipt For Cheesecake ................................................................................................................... 8

2 Receipts Insufficient ..................................................................................................................... 9
   Ineligible Receipts / Questionable Receipts .................................................................................... 9
   Receipts Handwritten / Incomplete............................................................................................... 10
   All County Express Air Shuttle ..................................................................................................... 10
   JFK To Hotel Shuttle Receipt ....................................................................................................... 10
   Hotel To JFK Shuttle Receipt ....................................................................................................... 11
   Judge Cooper JFK To Hotel Taxi Receipt ...................................................................................... 11
   Csati Taxi Receipt .......................................................................................................................... 12
   Receipt: Breakfast 2-19-05 ............................................................................................................ 12
   Receipts Two Days Before Convention .......................................................................................... 13
   Taxi Receipt 2-19-05 ...................................................................................................................... 14
   Consolidated Voucher .................................................................................................................... 15
   Consolidated Voucher Exhibit #1 ............................................................................................... 16
   Consolidated Voucher Exhibit #2 ............................................................................................... 17
   Receipts Mutillated ........................................................................................................................... 18
   Receipts Mutillated Example #1 .................................................................................................... 18
   Undocumented Payment ............................................................................................................... 19
   Karen Martin Check ....................................................................................................................... 19
   Improper Documentation ............................................................................................................... 20
   Karyczak’s May Receipt ................................................................................................................. 20
   Karyczak’s Proof of Payment ......................................................................................................... 22
   Vehicle Expense - Duplicate Reimbursements? .............................................................................. 22
   Vehicle Receipt #1 .......................................................................................................................... 22
   Vehicle Receipt #2 .......................................................................................................................... 23
   Sales Tax Reimbursed .................................................................................................................... 24
   Town Law / Tax Reimbursed .......................................................................................................... 24
   Receipt Including Sales Tax? .......................................................................................................... 25

Part IV Summary & Conclusion

© 2006 Concerned Citizens Of The Town of Evans, New York
Introduction

To:
Office of the State Comptroller
Bureau of Investigations
110 State Street 14th Floor
Albany, NY 12236

This cover sheet attempts to identify specific areas of waste, fraud and abuse of public funds occurring in relation to travel reimbursements of local Town of Evans officials. The undersigned file this complaint having reasonable cause to believe that Town of Evans Officials committed official misconduct by filing fraudulent claims for reimbursement, wasted taxpayer dollars and used their positions for personal gain. This constitutes malfeasance, malversation, and maladministration by Public Officials.

Information supporting these charges is attached and explained below. Attached documentation was received from the Town of Evans through a freedom of information request. A review of this documentation in conjunction with information orally obtained from the NY Association of Towns on specific starting and ending times for the event (hard copy documentation available from that organization) generates numerous questionable, fraudulent and improper activities of these officials.

During the period from 2/18-2/23/2005, at least nine town officials (per travel vouchers released) traveled to NYC to attend the NYS Association of Towns Conference. Of the nine, three submitted individual vouchers for reimbursement. Six submitted a consolidated reimbursement request. Other than improper reimbursement for gasoline charges (in addition to a mileage allowance) and violation of town code Chapter 48 Section 48-4 D. "Travel by town-owned vehicle or privately owned vehicle will be restricted to cases where it is to the advantage of the town", these three individual reimbursements are not in question. Of the remaining six, documents show that at least three to five additional friends or relatives were present in hotel rooms with these travelers. Travel reimbursements for local transportation and meals to these six officials included reimbursement for expenses incurred by private individuals accompanying the town officials.
2 Disclaimer

Disclaimer

This is a working document and allegations / evidence may be added to or deleted based on further examination of released documents.

Many documents have been requested, many under the Freedom of Information law, that have not been provided or incomplete information provided.

3 Specific Instances Of Fraudulent Or Inappropriate Activity

Specific Instances Of Fraudulent Or Inappropriate Activity

3.1 Improper Reimbursement Example #1

Improper Reimbursement Example #1

Reimbursed meal expenses include expenses for spouses and friends traveling with employees or otherwise not authorized. Example:

3.1.1 Lobster Dinner Receipt

Lobster Dinner Receipt

Receipt dated Feb. 22 (Exhibit A page 6) shows at least 11-12 meals purchased, claimed and reimbursed for six officials. (Note: Claimed and paid $307.60 while those meals only add up to $232.05.) $75.55 not accounted for by any receipt. This receipt apparently had the top portion conveniently destroyed.
3.1.2 Receipts Over $500.00

Receipts Over $500.00

While several receipts (Exhibit A) in excess of $500.00 for dinners without any breakdown are extremely questionable, it is highly unlikely that spouses and friends...
were left in a hotel room while officials went to dinner. Consolidated receipts, not individual records were submitted. Also note that while a number of instances are correctly annotated by deleting alcoholic beverages, these receipts show no beverage deduction. Highly questionable reimbursement.

### 3.1.2.1 Receipts Over $500 #1

**Receipts Over $500 #1**

An internet search and phone call to the Virage restaurant reveals that the most expensive dinner menu items are their daily specials not exceeding $24.50 a dinner. Most entrees are under $16.00.

How did dinner for 6 officials add up to $579.42? How many meals were for their guests? Were alcoholic beverages included in this receipt (alcoholic beverages are not reimburseable). Was this receipt fraudulently submitted to increase their reimbursement amount?

**LINK: Virage Menu**
Click Here To View Virage Menu!
3.1.3  9 Meals By 6 Officials

9 Meals By 6 Officials
There appear to be three separate receipts for lunches at three different restaurants on Feb. 21st totaling 9 meals eaten by these 6 officials (Exhibit A). While one receipt properly excludes alcoholic beverages consumed (27 alcoholic beverages at lunch while in the middle of the training makes you wonder a bit how effective and important this training really was. The restaurant also serves as an OTB betting parlor having a high roller room where bets may be made at tableside with waiters ready to take your bets and individual LCD screens available at your table) it appears that meals for guests other than town officials were claimed by, and reimbursed to, these officials.

3.1.3.1 Receipt #1-1

Receipt #1-1

This Receipt Shows 2 Lunches On 2-21-05 At 12:45 PM

<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>Roast B Sani</td>
<td>1</td>
<td>14.50</td>
</tr>
<tr>
<td>Portbelo San</td>
<td>1</td>
<td>13.97</td>
</tr>
<tr>
<td>Food</td>
<td></td>
<td>8.45</td>
</tr>
<tr>
<td>Beverages</td>
<td>2</td>
<td>8.50</td>
</tr>
<tr>
<td></td>
<td></td>
<td>0.50</td>
</tr>
<tr>
<td>Subtotal</td>
<td></td>
<td>36.95</td>
</tr>
<tr>
<td>Tax</td>
<td></td>
<td>3.18</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>40.13</td>
</tr>
</tbody>
</table>

Thank you for dining with us! Please visit our website @ www.Rosieogrady3.citysearch.com

© 2006 Concerned Citizens Of The Town of Evans, New York
3.1.3.2 Receipt #1-2

**Receipt #1-2**

This Receipt Shows 2 - 4 Lunches On 2-21-05 At 1:07 PM

```
CHECK # 2353       DATE 02/21/05
TABLE # 224        TIME 13:07
---
LUNCH : FERNANDO ---

ITEMS ORDERED       AMOUNT
1 HUMMUS            6.95
1 SALMON CREPE       10.75
2 ASPARAGUS CREPE    17.90
1 FRENCH FRIES       4.50
1 ICED TEA           1.75
1 DIET               1.75

SUBTOTAL             43.60
TAX                   3.76
TOTAL                 47.36

BREAKFAST SPECIAL 9.95
```

3.1.3.3 Receipt #1-3

**Receipt #1-3**

**Link: Inside Track**

Click Here To visit The Inside Track Web Site!
3.1.4 Receipt For Cheesecake

Receipt For Cheesecake

Cheesecake
3.2 Receipts Insufficient

Receipts Insufficient

Receipts for meals and travel are insufficient to base reimbursements on. Many receipts (see attachments) are undated, contain no descriptions of items, handwritten amounts, appear to include costs for spouses and friends traveling with officials and were submitted fraudulently for personal gain and in violation of town code Chapter 48 Section 48-8 (“The standard claim form will be used for all claims for travel expense. Sub vouchers or receipts must be attached to the claim. The voucher must show the date each item of expenditure was incurred, the places between which travel was performed, time of departure and time of arrival at destination” and Section 48-9 (“The rules of reasonableness, necessity and actuality regarding any expenses have been established by law, and all claims will be viewed with these criteria. Claims which appear incomplete or inconsistent with the above rules will be reduced accordingly.”)). These claims do not come anywhere near meeting that codes standard.

3.2.1 Ineligible Receipts / Questionable Receipts

Ineligible Receipts / Questionable Receipts

Specifically: See numerous examples at Exhibit A of ineligible receipts/questionable
receipts

3.2.1.1 Receipts Handwritten / Incomplete

Receipts Handwritten / Incomplete

3.2.2 All County Express Air Shuttle

All County Express Air Shuttle Receipts

There are two receipts from All County Express Air Shuttle at $85.00 for each receipt.

Documentation of flights indicates Mr. Csati arrived on the same flight as two other officials. Assuming all three-shared transportation, $85.00 one way is not sustainable and must include other relatives or guests. Current rates from Internet site approximate $15- $17.00 per person rates in effect. Note that one of the three individual reimbursement vouchers not questioned contains receipts for taxi fare of $45.00 one way from and to the same destination.

3.2.2.1 JFK To Hotel Shuttle Receipt

JFK To Hotel Shuttle Receipt
3.2.2.2 Hotel To JFK Shuttle Receipt

Hotel To JFK Shuttle Receipt

RECEIPT

Mr/Ms

From

To

Paid

Driver

Thank you for travelling with All County Express Air Shuttle. Not Responsible For Lost Or Stolen Luggage

3.2.2.3 Judge Cooper JFK To Hotel Taxi Receipt

Judge Cooper JFK To Hotel Taxi Receipt

MED # 4567
JFK TO MANHATTAN
02/23/06 TR 4315
START END MILES
12:59 13:59 24.6
FARE: $ 45.00
EXTRA: $ 0.00
TOTAL: $ 45.00

THANKS TO CONTACT TLC
DIAL 3-1-1
3.2.3 Csati Taxi Receipt

Csati Taxi Receipt

Below is a taxi receipt for $11.30 on 2/18/2005 (actually a receipt more than likely supplied to Mr. Csati by Ms. Erikson as she was not allowed to claim that day as an official expense), a day before Mr. Csati even arrived in NYC. Claimed and reimbursed.

3.2.4 Receipt: Breakfast 2-19-05

Receipt: Breakfast 2-19-05

One receipt for three breakfasts on Feb. 19 was paid at 10:55 am on 7th Ave NY. Other than one official who arrived on 18 Feb., the next arrivals were scheduled at 10:05 a.m. Feb. 19 at JFK airport. It is hard to believe that these arrivals that took a shuttle into NYC could arrive at 7th Ave, order breakfast and pay the bill in 50 minutes or less. More likely, this receipt was for Ms. Erikson and family or friends.
3.2.5 Receipts Two Days Before Convention

Receipts Two Days Before Convention

One receipt dated Feb 18 (Exhibit A page 9) was on a day the town recognized that one official was on their own early departure and not entitled to reimbursement for lodging (official reimbursed town for one night lodging 2/18/05 albeit at an incorrect rate), yet recognized this as a legitimate meal expense.
3.2.6 Taxi Receipt 2-19-05

Receipt for Taxi dated 2/19 at Exhibit A page 3 appears incomplete and questionable / possibly altered.
3.2.7 Consolidated Voucher

Consolidated Voucher

A consolidated travel voucher (for six officials) with receipts was submitted to justify equal reimbursements for each one (Exhibit A). There are no individual expenses listed with no ability to determine individual expenses for each official, each day for reimbursement purposes.

Combining six individuals into one voucher to justify reimbursement does not allow an accurate depiction of individual expenses as required. It is possible that on one day a person would spend more or less than the maximum per diem allowed. That person is not allowed to average expenses with others but must be reimbursed on a daily rate. The consolidation of six travelers expenses results in an average reimbursement rate for each traveler, not a true depiction of daily expenses. This must surely be a bit of creative accounting on the town’s part and violate basic standards.

Could the town and these officials have violated Federal Internal Revenue Service rule by not reporting individual expenses?

Should the Supervisor and Ms. Karyczak who left NYC before noon on Feb 23rd be allowed to claim $90-95.00 a day for food when they were in NYC for breakfast only?
### Specific Instances Of Fraudulent Or Inappropriate Activity

**Consolidated Voucher Exhibit #1**

<table>
<thead>
<tr>
<th>Date</th>
<th>Description of Materials or Services</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2-28-03</td>
<td>Transportation &amp; Parking</td>
<td>118.65</td>
</tr>
<tr>
<td></td>
<td>Mileage - 764.30-22.70</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Food - $95 x 5 days</td>
<td>475.00</td>
</tr>
</tbody>
</table>

**Food Details**

- Food: $95 x 5 days
- Total: 475.00

**Questions**

- Did the Director of Finance report amounts over the IRS allowable amount as income for each attendee?
- Why did the Supervisor claim 5 days for food for a 3-day convention?
- Did all attendees claim 5 days for food for a 3-day convention?
Below are two one-day transit passes purchased within one minute of each other and claimed for reimbursement by the town supervisor. Was one of these passes for his guest? Was he reimbursed for a non-town employees transit pass?

![MTA NYC Transit Receipts]

**Consolidated Voucher Exhibit #2**

Below is a receipt submitted by Mr. Csati for an MTA 7 day transit pass at a cost of $21.00. Isn’t it more than likely that this pass was for his guests travel around NYC sightseeing while he attended the conference?
3.2.8 Receipts Mutilated

Receipts Mutilated Over $500

Some receipts (Exhibit A) appear to be purposely mutilated (top half torn off) to avoid accurate depiction of expenses. Some receipts for in excess of $500.00 have no breakdown.

3.2.8.1 Receipts Mutilated Example #1

Receipts Mutilated
3.2.9 Undocumented Payment

Undocumented Payment

The check below was issued to a Karen Martin for $896.00. Karen Martin is not an employee of the town but is listed as a guest in Supervisor Catalino’s hotel room.

Why was there no voucher released authorizing this expenditure and payment to her? Who authorized this payment? Worse practices than that is there was absolutely no documentation released that any bill was ever paid for $896.00. No, and I emphasize NO receipt was ever released showing that any bill was ever actually paid by anyone. How can the town issue this check without documentation of it even being a valid claim? Did the Town actually pay the bill and pay Ms. Martin for the same thing?

3.2.9.1 Karen Martin Check

Karen Martin Check
3.2.10 Improper Documentation

Improper Documentation

Ms. Karyczaks' documentation for reimbursement of hotel expenses for this conference is extremely problematic and should not have been paid. If this payment is for the February NYC conference, why was a paid receipt not required? The credit card billing statement shows an arrival date at a NYC hotel of May 6, 2005, not even the same month as the February conference. This payment should have never been made based on the documentation submitted.

3.2.10.1 Karyczak's May Receipt

Karyczak's May Receipt
**VOUCHER**

Duplicate forms must be used. No copies will be accepted.

**TOWN OF EVANS**

8787 ERIE ROAD • ANGOLA NY 14006-9800

Note to Vendors: Town of Evans is tax exempt

ID# 16-6002246

**FUND / DEPARTMENT**

**VENDOR**

Kathleen Karyczak

1680 Sturgeon Pt. Rd

Derby, NY 14047

**ADDRESS**

**Vendor PHONE #**

**Vendor SIGNATURE**

**DATE**

5-24-05

**DESCRIPTION OF MATERIALS OR SERVICES**

Erie County Assoc. of Towns Meeting

*Feb 2005*

**AMOUNT**

896.00

**INVOICES NO(s):**

________________________________________

________________________________________

________________________________________

**FIXED ASSETS**

**BUILDING:**

**ROOM:**

**MODEL #:**

**VIN/SERIAL #:**

**CUST./ACCT #:**

**TOTAL**

896.00

**DO NOT WRITE IN AREA BELOW**

**PAID**

**DEPARTMENT APPROVAL**

The above services or materials were rendered or furnished to the municipality on the date stated and the charges are correct.

**DATE**

**DEPARTMENT HEAD SIGNATURE**

**DEPARTMENT HEADS - COMPLETE ALL AREAS IN YELLOW**
3.2.10.2 Karyczak's Proof of Payment

Karyczak's Proof of Payment

3.2.11 Vehicle Expense - Duplicate Reimbursements?

Vehicle Expense - Duplicate Reimbursements?

Two Officials traveled by personal vehicle to the airport. Exhibit A and Exhibit C appear to be claims for reimbursement for transportation and parking made by both travelers and paid to both individuals for travel and parking expenses for the exact same vehicle.

3.2.11.1 Vehicle Receipt #1

Vehicle Receipt #1
### 3.2.11.2 Vehicle Receipt #2

#### Vehicle Receipt #2

<table>
<thead>
<tr>
<th>Date</th>
<th>Description of Materials or Services</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2-25-05</td>
<td>Transportation &amp; Parking</td>
<td>110.65</td>
</tr>
<tr>
<td></td>
<td>Mileage - 74 x .30 = 22.20</td>
<td>22.20</td>
</tr>
<tr>
<td></td>
<td>Food - $95 x 5 days</td>
<td>475.00</td>
</tr>
</tbody>
</table>
3.2.12 Sales Tax Reimbursed

**Sales Tax Reimbursed**

It appears that sales taxes were claimed and reimbursed on numerous receipts despite Town Code Chapter 48 Section 48-6 D. (Reimbursement will not be made for sales taxes paid, since the town is not required to pay state sales tax (in New York State only). Exemption forms may be obtained from the Town Accountant's office. [Amended 12-15-1993 by L.L. No. 13-1993]

3.2.12.1 Town Law / Tax Reimbursed

**Town Law / Tax Reimbursed**

Town Code Article 48-6 Section D States: Reimbursement will not be made for sales taxes paid, since the town is not required to pay state sales tax (in New York State only). Exemption forms may be obtained from the Town Accountant's office. [Amended 12-15-1993 by L.L. No. 13-1993]
3.2.12.2 Receipt Including Sales Tax?

Receipt Including Sales Tax?

Does This Receipt Include Sales Tax.

Travel began on Saturday Feb. 19, 2005 in the morning. Officials claimed reimbursement for meals and lodging for Saturday while check in for the conference began on Sunday Feb 20 at approximately 4 PM. Conference opening was on Monday morning Feb 21, 2005. Travel beginning before the morning of Sunday Feb. 20 was unnecessary and an abuse of the public’s trust. No sanctioned activity took place before 3 pm on Sunday. All travelers were able to arrive Saturday well before 3 pm and should have instead traveled at the same time on Sunday instead. Travel and expenses on Saturday were not a reasonable and necessary expense but instead reflects a desire to cheat the taxpayer and enjoy a night out on the town with friends and family at taxpayer expense. Only one individual was required as a designated town representative to attend any session on Wednesday. All others could have returned Tuesday evening after training but chose to stay at an additional $90.00 for meals Wednesday and $224.00 hotel charge Tuesday evening (each) returning instead at 6:35 P.M. on Wednesday.

Despite the Town Board’s approval of Saturday travel, such travel was a frivolous expense not directly attributable to any necessary business reason and authorized by these same individuals as a benefit for themselves. Is it ethically correct or an abuse of taxpayer funds for the supervisor and his secretary to claim and accept a $90-95.00 reimbursement for meals on the day (2/23/05) when they left NYC shortly after breakfast?

Please note that the town supervisor’s secretary attended this conference while listed as the “administrative assistant to the town board” (on an application to attend), a title we believe is non-existent, deceptive, and attendance would be of little or no benefit to the town or taxing public given the level of decision making.
responsibilities of this position and topics addressed at the conference. While we are less concerned (but still disturbed) about the decision of all six of these officials remaining in NYC the evening of Feb. 22nd after the end of training (when only one representative was to attend a business meeting the following morning), the additional expense of unnecessary hotel and meal reimbursement through Wednesday evening is an unwarranted burden on the taxpayer. There is simply no reason these individuals could not have returned on Tuesday evening as other attendees who are not in question did, saving the taxpayers a considerable sum.

After review of this document the town has now claimed that as they have established a per diem rate, they were not required to account for their expenditures and could have claimed $95.00 a day without receipts. This is simply not how the town has applied this $95.00 figure. A review of town records available to us indicates that a flat unsupported per diem rate was never applied to any travel reimbursements and in fact and practice, receipts were required, the $95.00 amount only serving as a ceiling for reimbursements. Amounts were not paid at that established rate unless receipts were provided.

In addition, town code is quoted here:

§ 48-3. Reimbursable expenses.
“Only expenses that are actual, necessary and reasonable will be reimbursed in accordance with established guidelines.”

§ 48-6. Meals and lodging
B. The Town Board shall determine the reasonable cost of meals and lodging per day for the community in question. [Amended 12-15-1993 by L.L. No. 13-1993]

Despite the possible conflict with §48-6, §48-3 appears to have been controlling in all these cases. (See vouchers for Cooper, Barone, O'Boyle). If that is the case, then the towns currently devised explanation must in fact fail and be seen for what it actually is, an after the hand in the cookie jar, contrived excuse.

Even if the towns explanation were true, several problems continue to plague these town officials as a $95.00 per diem rate applied in this way appears to blatantly violate the plain language of General Municipal Laws of NY, Article 5 § 77b and c. Any Per Diem rate truthfully used was to be limited to $51.00 at the time of travel. Reimbursements above this figure would be a violation of that law and constitute a waste of taxpayer funds requiring as a minimum reimbursement to the town from the travelers for this and previous years expenditures. Rates of $50.00 a day for other locations also violate this NYS provision.

In addition, no matter what spin is placed on these reimbursements by the town, there are in fact serious implications in the acceptance of any obviously erroneous receipts (receipts for more meals than claimants, take home gifts, no reasonable way that individual expenses could be adequately allocated to individuals
for wage reporting requirements under IRS rules, etc.) when one considers the income tax reporting and withholding obligations of the employer under federal guidelines. It is difficult to believe that the Internal Revenue Service would find acceptable such shoddy accounting procedures for determining taxability and proper reporting/allocation of travel reimbursements. There are of course obvious legal complications in how these reimbursements were treated for tax reporting purposes. Simply said, if any receipts used were for other persons’ expenses in the substantiated expenditures part of IRS reporting for wages and block 12 code L, these receipts could be considered to be fraudulently submitted, purposely avoiding federal tax liabilities.

Town credit card records were not requested or released and many questions could be answered (possible charges examined) if these records were also reviewed during this requested investigation. Investigators may find more information or possible violations of town codes (improper use of cards) on use of the credit card. It is requested that these records be examined during any investigation into the above allegations.

The cited discrepancies, omissions and commissions are probably less than could be found by professional, trained auditors/investigators. Lesser instances of errors are not listed. No doubt additional instances of fraud and abuse are present in these documents. Common taxpayers, not CPA’s, discovered the above listed items. We did not attempt to list each and every discrepancy of many, only those we believed would be sufficient enough to trigger a thorough investigation by your office.

Please note that Town officials have recently made news reports for various problems. Supervisor Catalino for a recent DWI and speeding arrest outside town limits in the early morning hours in an official town vehicle (personal use of a town vehicle) and the town board interview on local channel 2 news regarding per diem rates set at $95.00 a day in NYC, well above IRS guidelines.

As an additional item, Town cell phone records were requested. On questioning, a town official indicated that there were an additional two phones not listed that were provided by Verizon to the town with no billing records. Despite no billing records according to town officials, these phones were obtained due to the towns contract with Verizon for service and should be considered town/governmental property and subject to some form of review for abuse or misuse of town property. Without town maintained records (if statements made to that effect are in fact true) there is no system to monitor or discourage abuse or personal use of these phones. These phones are apparently in the hands of the town supervisor (already found to have used a town vehicle for personal purposes) and town highway superintendent for their exclusive use. Regardless of billing arrangements, records of these phones should be available to the public for review. It is suggested that this issue be considered for review for potential abuse. On the surface their appears to be something wrong with such an off the books agreement with Verizon.
Should your office determine not to initiate an investigation of this issue, please notify the undersigned so that alternate routes to resolution may be initiated. Should an investigation be conducted and concluded where a report is issued and becomes a public record, please notify the undersigned so a copy of the report may be obtained when finalized. Please feel free to contact any of the undersigned should additional information or clarification be necessary. Thank you for your consideration in this matter.

4.1 Bob Doering's Signature

Bob Doering's Signature

[Signature]

© 2006 Concerned Citizens Of The Town of Evans, New York
Index

- 9 -
9 Meals By 6 Officials 5

- A -
All County Express Air Shuttle Receipts 10

- B -
Bob Doering's Signature 28

- C -
Cheesecake 8
Consolidated Voucher 2 15
Consolidated Voucher Exhibit #1 16
Consolidated Voucher Exhibit #2 17
Csati Taxi Receipt 12

- H -
Hotel To JFK Shuttle Receipt 11

- I -
Improper Documentation 20
Improper Reimbursement Example #1 2
Ineligible Receipts / Questionable Receipts 9
Introduction 1

- J -
JFK To Hotel Shuttle Receipt 10
Judge Cooper JFK To Hotel Taxi Receipt 11

- K -
Karen Martin Check 19
Karyczak's May Receipt 20
Karyczak's Proof of Payment 22

- L -
Link: Inside Track 7
LINK: Virage Menu 4
Lobster Dinner Receipt 2

- R -
Receipt #1-1 6
Receipt #1-3 7
Receipt For Cheesecake 8
Receipt Including Sales Tax? 25
Receipt: Breakfast 2-19-05 12
Receipts Handwritten / Incomplete 10
Receipts Insufficient 9
Receipts Mutilated 18
Receipts Mutilated Example #1 18
Receipts Over $500 #1 4
Receipts Over $500 #2 4
Receipts Over $500.00 3
Receipts Two Days Before Convention 13

- S -
Sales Tax Reimbursed 24
Specific Instances Of Fraudulent Or Inappropriate Activity 2
Summary & Conclusion 25

- T -
Taxi Receipt 2-19-05 14
Town Law / Tax Reimbursed 24

- U -
Undocumented Payment 19

- V -
Vehicle Expense - Duplicate Reimbursements? 22
Vehicle Receipt #1 22
Vehicle Receipt #2 23